GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Certain Amendments to The Andhra Pradesh Goods and Services Tax Rules, 2017 – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 470 **Dated: 21-11-2019**

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

(2) G.O.Ms.No.227, Revenue (CT.II) Department, dated. 22.06.2017.

(3) G.O.Ms.No.364, Revenue (CT.II) Department, dated. 19.08.2019.

(4) Notification No.49/2019, Central Tax, Dated: 09.10 .2019, Department of Revenue, Ministry of Finance, Government of India.

(5) From the CCST, e_file No.Rev03-12039(31)/82/2019-GST SEC, received on Dt.21-10-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh, Gazette, dated:22-11-2019.

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No. 227, Revenue (CT-II) Department, Dated 22.06.2017, as subsequently amended:-

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Sixth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect on and from 9th day of October,2019 .

AMENDMENTS

1. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,-

(a) in sub-rule (3), the following explanation shall be inserted, namely:-

"**Explanation.-**For the purposes of this sub-rule, the expression "shall not make any taxable supply" shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.";

(b) after sub-rule (4), the following sub-rule shall be inserted, namely:-

"(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.".

2. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37".

3. In the said rules, in rule 61,-

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017 namely:-

"(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Chief Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.";

(b) sub-rule (6) shall be omitted with effect from the 1st July, 2017.

4. In the said rules, in rule 83A, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:-

"(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule."

5. In the said rules, in rule 91, -

(a) in sub-rule (3), with effect from the 24th September, 2019, after the words "application for refund", the words "on the basis of a consolidated payment advice:" shall be inserted;

(b) after the sub-rule (3), with effect from the 24th September, 2019, the following sub-rule shall be inserted, namely:-

"(4) The Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).".

6. In the said rules, in rule 97, -

(a) after sub-rule (7), with effect from the 1st July, 2017, the following sub-rule shall be inserted, namely,-

"(7A) The Committee shall make available to the Chief Commissioner 50 per cent. of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.";

(b) in sub-rule (8), with effect from the 1st July, 2017, clause (e) shall be omitted.

7. In the said rules, in rule 117, -

(a) in sub-rule (1A) for the figures, letters and word "31st March, 2019", the figures, letters and word "31st December, 2019" shall be substituted.

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures, letters and word "30th April, 2019", the figures, letters and word "31st January, 2020" , shall be substituted.

8. In the said rules, in rule 142, -

(a) after sub-rule (1) the following sub-rule shall be inserted, namely:-

"(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A.**";

(b) in sub-rule (2), after the words "in accordance with the provisions of the Act", the words, figures and brackets ", whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A)," shall be inserted;

(c) after sub-rule (2) the following sub-rule shall be inserted, namely:-

"(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B** of **FORM GST DRC-01A**." .

9. In the said rules, after **FORM GST DRC-01,** the following form shall be inserted, namely:-

"FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)
[See Rule 142 (1A)]
Part A

No.: Date:
Case ID No.

To
GSTIN……
Name……
Address……..

Sub.: Case Proceeding Reference No… …. …- Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	**Period**	**Tax**			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by . ……., failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by……, failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by……..in Part B of this Form

Proper Officer

Signature……

Name……

Designation……

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice [See Rule 142 (2A)]

No.: Date:

To
Proper Officer,
Wing / Jurisdiction.

Sub.: Case Proceeding Reference No……Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID…… in respect of Case ID…. .... vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. …… through……and the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory
Name……
GSTIN……..
Address……

Upload Attachment

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D. SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER